

©

GOVERNMENT OF TAMIL NADU
2024

[Regd. No. TN/CCN/467/2012-14.
[R. Dis. No. 197/2009.
[Price: Rs. 4.80 Paise.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 306]

CHENNAI, TUESDAY, SEPTEMBER 24, 2024

Purattasi 8, Kurothi, Thiruvalluvar Aandu-2055

Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

HIGHWAYS AND MINOR PORTS DEPARTMENT

FRAMING OF TAMIL NADU STATE HIGHWAYS AUTHORITY (THE TERM OF OFFICE AND CONDITION OF SERVICE AND POWERS AND DUTIES OF CHAIRPERSON AND MEMBERS) RULES, 2024 AND TAMIL NADU STATE HIGHWAYS AUTHORITY (BUDGET, ACCOUNTS, AUDIT AND INVESTMENT OF FUNDS), RULES, 2024

[G.O. Ms. No. 118, *Highways and Minor Ports (HF1)*, 24th September 2024,
புரட்டாசி 8, குரோதி, திருவண்ணாவர் ஆண்டு-2055.]

No. SRO A-17(d-1)/2024.

In exercise of the powers conferred by section 29 of the Tamil Nadu State Highways Authority Act, 2024 (Tamil Nadu Act 12 of 2024), the Governor of Tamil Nadu hereby makes the following rules, namely:-

RULES

- 1. Short title and commencement.** – These rules may be called the Tamil Nadu State Highways Authority (Budget, Accounts, Audit and Investment of Funds) Rules, 2024.
- 2. Definitions.** – (1) In these rules, unless the context otherwise requires,-
 - (a) “Act”** means the Tamil Nadu State Highways Authority Act, 2024 (Tamil Nadu Act 12 of 2024);
 - (b) “annual report”** means the annual report referred to in section 19 of the Act;
 - (c) “Annual Statement of Accounts”** means the accounts of the Authority referred to in section 20 of the Act;
 - (d) “Audit Officer”** means the Accountant General of the State and includes any person appointed by him in connection with the audit of accounts of the Authority;
 - (e) “Authority”** means the Tamil Nadu State Highways Authority constituted under section 3 of the Act;
 - (f) “Chairperson”** means Chairperson of the Authority;
 - (g) “Financial year”** means the year beginning on the 1st April and ending on the 31st March of the following year;
 - (h) “Form”** means a form annexed to these rules;

(i) "Fund" means the Tamil Nadu State Highways Authority Fund constituted under sub-section (1) of Section 15 of the Act;

(j) "member" means a member of the Authority appointed under section 3 of the Act and includes the Chairperson;

(2) Words and expressions used and not defined herein but defined in the Act, shall have the meanings respectively assigned to them in the Act.

3. Preparation and submission of budget. –(1) The budget estimates of the Authority for every financial year shall be prepared by the Chairperson or any other officer of the Authority as may be authorized by him in this behalf, in Forms 'A1' to 'A5'.

(2) A copy of the budget estimates so prepared shall be sent to each member at least seven days before the meeting of the Authority at which such estimates are to be considered.

(3) The Authority shall consider and approve the budget estimates with such changes as it thinks fit at the meeting fixed for the purpose or at any other meeting to which the consideration of the budget estimates is adjourned.

(4) The Authority shall forward the budget estimates approved by it to the Government on or before the thirty first day of August or such other date as may be specified by the Government in Finance Department for the financial year preceding the financial year to which the consideration of the budget estimates relate.

4. Supplementary budget. – The Authority shall, whenever necessary prepare a supplementary budget in respect of a financial year to which it relates in Forms A1 to A5 and forward the same to the Government before such date as may be specified by the Finance Department.

5. Accounts of Authority. – The accounts of the Authority including,-

- (a) all sums of money received and expended by the Authority;
- (b) all sales and purchases of goods or services of the Authority;
- (c) the assets and liabilities of the Authority;

shall be maintained in such forms as may be specified by the Government from time to time in consultation with the Accountant General of the State.

6. Preparation and submission of annual report. – (1) The Chairperson or such other officer of the Authority as may be authorized by him in this behalf, shall prepare, as soon as after the end of each financial year, the annual report.

(2) The annual report includes an account of the activities of the Authority during the previous financial year on the following matters, namely:-

- (a) a statement of corporate and operational goals and objectives of Authority;
- (b) annual targets and physical and financial terms set for various activities in the background of clause(a) above together with a brief review of the actual performance with reference to those targets;
- (c) an administrative report on the activities of Authority during the previous financial year and an account of the activities which are likely to be taken up during the next financial year;
- (d) a summary of the actual financial results during the previous financial year and year of report, as indicated by way of statement of (a) income and expenditure; (b) sources and applications of funds; and (c) cash flow;
- (e) important changes in policy and specific measures either taken or proposed to be taken, which have influenced or are likely to influence the profitability or functioning of the Authority;
- (f) new projects or expansion schemes contemplated together with their advantages, financial implications, and programme for execution;
- (g) important changes in the organizational set up of the Authority;
- (h) report on employer-employee relations and welfare activities of the Authority; and
- (i) report on such other miscellaneous subjects as deem fit by the Authority or the Government for reporting to the latter.

(3) The annual report shall be placed for adoption in the meeting of the Authority and shall be signed by the Chairperson or in his absence by two members authorized for the purpose by the Chairperson and authenticated by fixing the common seal of the Authority and required copies thereof shall be submitted to the Government by the thirty-first day of December of the succeeding financial year to which the accounts relate.

7. Preparation and submission of Annual Accounts. – (1) The Chairperson or such other officer of the Authority as may be authorized by him in this behalf, shall prepare the annual statement of accounts in Form A6 which shall include the profit and loss account and balance sheet and such other subsidiary accounts as the Government may direct.

(2) The annual accounts of the Authority, after approval of Authority, shall be signed by the Chairperson or in his absence by two members authorized for the purpose by the Chairperson and authenticated by affixing the common seal of the Authority and shall be forwarded for audit to the Accountant General of the State not later than the 31st July of succeeding financial year or by such date as extended by the Government.

(3) The Audit Officer shall audit and report on the annual accounts of the Authority and certify whether in his opinion the balance sheet and profit and loss account contain all particulars and are properly drawn up so as to exhibit a true and fair state of affairs of the Authority and in case he has called for any information from the Authority or any of its officers, whether it has been given and whether it is satisfactory.

(4) The annual accounts and the auditor's report thereon along-with the annual reports shall be submitted to the Government by thirty-first day of December of the succeeding financial year to which the accounts relate or by such date as extended by the Government. The Government at any point of time may call for any clarification and information deemed fit from the Authority on the annual accounts and audited reports.

(5) The Audit Officer may call for any information or clarification from the Authority on annual accounts and reports if necessary and the Authority is bound to submit reply therein, within such time as may be required by the Audit officer.

8. Cost of Audit. –The Authority shall arrange to pay to the Accountant General of the State the expenditure incurred by him in connection with the annual audit of its accounts, within three months from the date on which any demand is made by him.

9. Manner of Investment of Fund.—All money standing at the credit of the Fund which cannot immediately be applied for the purposes specified in sub-section (2) of section 15 the Act shall be deposited in the State Bank of India or in any schedule bank specified in the First Schedule of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act 5 of 1970) or the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (Central Act 40 of 1980).

10. Contract. – The Authority shall be competent to accord Administrative Sanction for works, upto fifty crore of rupees from its funds. If the amount of sanction required exceeds fifty crore of rupees then the same shall be sent to Government seeking approval.

11. Borrowing Money. – The Authority may borrow temporarily money to any amount, for discharging all or any of its functions under this Act, however, within the overall borrowing ceiling fixed by Government, then and there.

FORM A1

[See rules 3 and 4]

TAMIL NADU STATE HIGHWAYS AUTHORITY

BUDGET ESTIMATES FOR THE YEAR**COMBINED ABSTRACT OF BUDGET ESTIMATES FOR THE YEAR**

RECEIPTS

(Rupees in thousand)

<i>Head of Account</i>	<i>Actual</i>		<i>Budget Estimate</i>		<i>Budget Estimate</i>		<i>Budget Estimate</i>	
	20	20	20	20	20	20	20	20
1	2		3		4		5	

PAYMENTS

<i>Head of Account</i>	<i>Actual</i>		<i>Budget Estimate</i>		<i>Revised Estimate</i>		<i>Budget Estimate</i>	
	20	20	20	20	20	20	20	20
6	7		8		9		10	

FORM A2 (i)

[See rules 3 and 4]

TAMIL NADU STATE HIGHWAYS AUTHORITY

BUDGET ESTIMATES FOR THE YEAR**PART I – ABSTRACT OF EACH INDIVIDUAL ACCOUNT**

RECEIPTS

(Rupees in thousand)

<i>Head of Account</i>	<i>Actual</i>		<i>Budget Estimate</i>		<i>Revised Estimate</i>		<i>Budget Estimate</i>	
	20	20	20	20	20	20	20	20
1	2		3		4		5	

PAYMENTS

<i>Head of Account</i>	<i>Actual</i>		<i>Budget Estimate</i>		<i>Revised Estimate</i>		<i>Budget Estimate</i>	
	20	20	20	20	20	20	20	20
6	7		8		9		10	

FORM A2 (ii)

[See rules 3 and 4]

TAMIL NADU STATE HIGHWAYS AUTHORITY

BUDGET ESTIMATES FOR THE YEAR**PART II – DETAILED BUDGET ESTIMATES OF EACH INDIVIDUAL****RECEIPTS**

(Rupees in thousand)

<i>Head of Account</i>	<i>Actual</i>		<i>Budget Estimates</i>		<i>Revised Estimates</i>		<i>Variation between Cols. (3) & (4)</i>		<i>Budget Estimates</i>		<i>Variation between Cols. (4) & (6)</i>		<i>Explanation</i>	
	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1	2		3		4		5		6		7		8	

PAYMENTS

<i>Head of Account</i>	<i>Actual</i>		<i>Budget Estimates</i>		<i>Revised Estimates</i>		<i>Variation between Cols. (3) & (4)</i>		<i>Budget Estimates</i>		<i>Variation between Cols. (4) & (6)</i>		<i>Explanation</i>	
	20	20	20	20	20	20	20	20	20	20	20	20	20	20
1	2		3		4		5		6		7		8	

FORM A3

[See rules 3 and 4]

TAMIL NADU STATE HIGHWAYS AUTHORITY

BUDGET ESTIMATES FOR THE YEAR

SCHEDULE CONTAINING NEW ITEMS OF EXPENDITURE OTHER THAN WORK AND SCHEMES

(Rupees in thousand)

Sl.No	Head of Account	Particulars of the item	Amount proposed		Ground for expenditure or reference to sanction No. & date	Remarks
			20	20		
1	2	3	4		5	6

Note. – (1) For additional establishment, the categories of posts, scales of pay and the date from which the posts are required should be specified.

(2) If any permanent post is proposed to be reduced or kept in abeyance or any temporary post is proposed to be discontinued, the details thereof should be furnished in a separate statement.

FORM A4

[See rules 3 and 4]

TAMIL NADU STATE HIGHWAYS AUTHORITY

BUDGET ESTIMATES FOR THE YEAR

SCHEDULE OF WORKS AND SCHEMES IN PROGRESS

(Rupees in thousand)

FORM A5

[See rules 3 and 4]

TAMIL NADU STATE HIGHWAYS AUTHORITY

BUDGET ESTIMATES FOR THE YEAR**SCHEDULE OF APPROVED NEW WORKS AND SCHEMES**

(Rupees in thousand)

<i>Name of work / scheme</i>	<i>Estimates cost total distribution over</i>		<i>Targeted year of completion</i>	<i>Reference No. of administrative approval/ technical sanction</i>		<i>Proposed budges estimated for</i>	<i>Remarks</i>
	20	20		20	20		
1	2		3	4		5	6

Note. – While including new works/ schemes in the budget estimates, the following points shall be examined:-

- 1) Whether the plans and the estimates have been prepared and approved.
- 2) Whether site or land is available and possession has been taken, and
- 3) Whether all the prescribed formalities will be over by the end of the current financial year.

FORM A6

[See rule 7(1)]

ANNUAL STATEMENT OF ACCOUNTS**BALANCE SHEET**

Name of the Authority

Balance sheet as at

(Rupees in

	<i>Particulars</i>	<i>Note No.</i>	<i>Figures as at the end of current reporting period</i>	<i>Figures as at the end of the previous reporting period</i>
	1	2	3	4
(1)	ASSETS Non-current assets (a) Property, Plant and Equipment (b) Capital work-in-progress (c) Investment Property (d) Goodwill (e) Other Intangible assets (f) Intangible assets under development (g) Biological Assets other than bearer plants			

	<i>Particulars</i>	<i>Note No.</i>	<i>Figures as at the end of current reporting period</i>	<i>Figures as at the end of the previous reporting period</i>
	1	2	3	4
	(h) Financial Assets (i) Investments (ii) Trade receivables (iii) Loans (iv) Other (to be specified) (i) Deferred tax assets (net) (j) Other non-current assets			
(2)	Current assets (a) Inventories (b) Financial assets (i) Investments (ii) Trade receivables (iii) Cash and cash equivalents (iv) Bank balances other than (iii) above (v) Loans (vi) Others (to be specified) (c) Current Tax Assets (Net) (d) Other current assets			
	Total Assets			
	ENQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other equity			
	LIABILITIES			
(1)	Non – Current Liabilities (a) Financial Liabilities (i) Borrowing (ii) Trade payable (iii) Other financial liabilities (other than those specified in item (b), to be specified) (b) Provisions (c) Differed Tax liabilities (Net) (d) Other non – current liabilities			
(2)	Current liabilities (a) Financial Liabilities (iv) Borrowing (v) Trade payable (vi) Other financial liabilities (other than those specified in item (c)) (b) Other current liabilities (c) Provisions (d) Current Tax liabilities (Net)			
	Total Equity and Liabilities			

NOTIFICATION – II.

[G.O. Ms. No. 118, Highways and Minor Ports (HF1), 24th September 2024,
புரட்டாசி 8, குரோதி, திருவன்னாறு ஆண்டு-2055.]

No. SRO A-17(d-2)/2024..

In exercise of the powers conferred by section 29 of the Tamil Nadu State Highways Authority Act, 2024 (Tamil Nadu Act 12 of 2024), the Governor of Tamil Nadu hereby makes the following rules, namely:-

RULES

1. Short title and commencement.- These rules may be called the Tamil Nadu State Highways Authority (the Term of Office and Conditions of Service, and the powers and duties of Chairperson and Members) Rules, 2024.

2. Definitions.-(1) In these rules, unless the context otherwise requires,-

- (a) “**Act**” means the Tamil Nadu State Highways Authority Act, 2024 (Tamil Nadu Act 12 of 2024);
- (b) “**Authority**” means the Tamil Nadu State Highways Authority constituted under section 3 of the Act;
- (c) “**Chairperson**” means the Chairperson of the Authority;
- (d) “**member**” means a member of the Authority appointed under Section 3 of the Act and includes the Chairperson;
- (e) “**Government**” means the State Government;

(2) All words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.

3. Qualification for appointment as Chairperson. – A person shall not be qualified for appointment as Chairperson, unless he holds a post not below the rank of Secretary to the State Government or its equivalent and possesses professional knowledge and experience in the areas pertaining to infrastructure and Finance.

4. Term of office of the Chairperson of the Authority.- The Chairperson shall hold office for a term of three years from the date on which he enters upon his office. He shall be eligible for re-appointment for another term:

Provided that no Chairperson shall hold office after he attains the age of superannuation.

5. Appointment of Full-time Members.- (1) The full time Member of the Authority shall be appointed by the Government by notification in the *Tamil Nadu Government Gazette*, the Authority shall consist of the following full time members namely:-

- (i) Member (Administration);
- (ii) Member (Finance); and
- (iii) Member (Technical).

(2) The vacancy of the full-time Member shall be advertised and selection shall be made based on the recommendation of the selection committee. The decision of the Government shall be final as to the eligibility of an applicant.

6. Selection Committee.- The appointment of Full-time members shall be made after obtaining the recommendations of the Selection Committee, consisting of the following members, namely:-

(a) The Chief Secretary to the Government;	- Chairman
(b) The Chairperson, Tamil Nadu State Highways Authority;	- Member
(c) The Secretary to the Government in charge of Highways and Minor Ports Department;	- Member, ex-officio
(d) The Secretary to the Government in charge of Public Department;	- Member, ex-officio
(e) An expert in the relevant field nominated by the Chairman of the Selection Committee.	- Member.

7. Eligibility for appointment as full-time Member. – (1) A person shall not be qualified for appointment as a Member (Administration) unless he is,-

(a) a serving member of the Indian Administrative Service not below the rank of Additional Secretary to the State Government; or

(b) holding a post in the State Government not below the rank of Additional Secretary to the Government or an equivalent post in an Autonomous body established under any law for the time being in force in State Public Sector Undertakings or Statutory Boards and having experience for a period of not less than ten years in the field of Personnel Administration and Management.

(2) A person shall not be qualified for appointment as a Member (Finance) unless he is,-

(a) holding a post in the State Government not below the rank of Additional Secretary to the Government and having experience for a period of not less than five years in the field of Finance and Budget or Financial Management, preferably having knowledge in infrastructure projects; or

(b) holding an equivalent post to that of Additional Secretary to State Government in an Autonomous body established under any law for the time being in force in State Public Sector Undertakings or Statutory Boards and having experience for a period of not less than ten years in the field of Finance and Budget or Financial Management, preferably having knowledge in infrastructure projects.

(3) A person shall not be qualified for appointment as a Member (Technical) unless he is,-

(a) holding or has held a post of Chief Engineer in Highways Department with a degree in Civil Engineering from a recognized University; or

(b) holding or has held a post equivalent to that of Additional Secretary to the Government in Autonomous body established under any law for the time being in force in State Public Sector Undertakings or Statutory Boards, with a experience for a period of not less than fifteen years in the field of roads and bridges.

(4) 'Any member (Technical) who enters, voluntary retirement service or Superannuated in the post, shall be considered for re-appointment, if no other eligible person is available for appointment.

8. Term of office of the full-time Member. - A full-time Member shall hold office for a term of three years from the date on which he enters upon his office and shall be eligible for re-appointment for another term.

Provided that no Member shall hold office after he has attained the age of superannuation except the member (Technical).

9. Appointment of Part time Members. - (1) The officers of the State Government holding the post of Secretary to Government or any analogous post in charge of the departments herein shall be eligible for consideration for appointment as ex-officio part-time members of the Authority.

(2) The part-time members of the Authority shall consist of the following members, namely:-

(1) Secretary to the Government in charge of Highways and Minor Ports Department, *ex-officio*;

(2) Secretary to the Government in charge of Finance Department, *ex-officio*;

(3) Secretary to the Government in charge of Industries, Investment Promotion & Commerce Department, *ex-officio*;

10. The powers and duties of the Chairperson shall broadly be as under.

(i) The Chairperson shall be the Chief Executive Officer of the Authority.

(ii) He shall have powers of general superintendence and directions in achieving the objects of the Authority as specified in sub-section (2) of Section 13 of the Act.

(iii) He shall decide the agenda for the meetings of the Authority, preside over the meetings and approve minutes of the meetings.

(iv) The officers, employees, advisors and consultants of the Authority shall discharge their functions under the general superintendence of the Chairperson.

(v) The Chairperson shall assign duties and responsibilities to the full-time members, officers, employees, advisors and consultants from time to time.

(vi) He shall exercise administrative, disciplinary, financial and such other powers and functions as may be delegated to him by the Authority in terms of section 21 of the Act.

11. The powers and duties of the Full-time Members shall broadly be as under.-

(a) *The Chairman of the Authority shall be the Chief Executive Officer of the Authority. The Member (Admin) shall be the Joint Chief Executive Officer and the Member (Finance) shall be the Deputy Chief Executive Officer.*

(b) A full-time member shall function as the Head of the Department for the area of work allocated to him.

(ii) He shall report to the Chairperson.

(iii) He shall exercise and discharge such powers and functions as may be delegated to him by the Authority in terms of section 21 of the Act.

12. Salary and other conditions of service.- (1) The Chairperson and full-time Members shall continue to draw pay as applicable to them in their respective cadres:

Provided that if the Member (Technical) is, at the time of his appointment, in receipt of pension (other than disability pension) in respect of any previous service under the Government of a State, his salary in respect of service as a Member (Technical) be reduced-

(a) by the amount of that pension; and

(b) if he has, before such appointment, received, in lieu of a portion of the pension due to him in respect of such previous service, the commuted value thereof, by the amount of that portion of the pension.

(2) Allowances including deputation duty allowance and other conditions of service will be as fixed by the Government from time to time.

13. Relaxation of provision of rules in certain cases.- When the Government is satisfied that operation of any of these rules causes undue hardship in any case, it may in the public interest and for reasons to be recorded in writing, relax any of the provisions of these rules.

R. SELVARAJ,
Secretary to Government.